



Bill Owens  
Governor

Colorado Department of Local Affairs

Barbara Kirkmeyer  
Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff  
Property Tax Administrator

## BULLETIN NO. 28

TO: County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

DATE: August 9, 2006

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**THE BULLETIN IS AVAILABLE ON OUR WEBSITE.**  
[www.dola.state.co.us/propertytax/index.htm](http://www.dola.state.co.us/propertytax/index.htm)

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
8/7/06	Abstract of Assessment	Review with staff. File in ARL Volume 2, Chapter 6.
8/8/06	Amendment C – No effect on local government tax and spend limits	Assessors and interested staff.
8/9/06	Administration 931-Mapping Procedures	Review with interested personnel. Return registration form to Division. File in Education File.
8/9/06	Boulder County Position Opening	Review with staff. File in General Correspondence File.





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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff,  
Property Tax Administrator

SUBJECT: Abstract of Assessment

DATE: August 7, 2006

DISTRIBUTION: Review with staff. File in ARL Volume 2, Chapter 6

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**MEMORANDUM**

Attached is information regarding new abstract subclass codes that affect the 2006 Abstract of Assessment. Detailed below are subclass code changes that are mandatory for the 2006 abstract and those that are optional for the 2006 abstract.

The abstract subclass code changes made in 2005 were outlined in Bulletin No. 18, dated June 23, 2005, and are restated below. The changes were optional last year but are required for the 2006 abstract. Please refer to ARL Volume 2, Chapter 6 for a detailed description of all subclasses.

**If you have questions, please contact Janeen Ogden at 303-866-2134 or by e-mail at [janeen.ogden@state.co.us](mailto:janeen.ogden@state.co.us).**

**MANDATORY FOR 2006**

Changes to the 2005 Abstract of Assessment:

• **Commercial Condominiums** **Imp. Code 2245**

A condominium is a single real-estate unit in a multi-unit development in which a person has both separate ownership of a unit and a common ownership interest, along with the development's other owners, in the common areas. A condominium declaration and plat, which define the character, duration, rights, obligations, limitations of ownership, and physical location, are filed with the clerk and recorder.

Condominiums used as business enterprise units and not as residential dwelling units are classified under this subclass. This subclass includes, but is not limited to, retail strip centers, office retail, and office warehouses.

Report the following information:  
Property value (land and improvement)



- Subclass codes were added to allow for a detailed listing of exempt residential property. The same detail was added in 2004 for charitable, private schools, and religious purposes residential property.

Federal Exempt Residential	Land Code 9110	Imp. Code 9210
State Exempt Residential	Land Code 9120	Imp. Code 9220
County Exempt Residential	Land Code 9130	Imp. Code 9230
Political Subdivisions Exempt Residential	Land Code 9140	Imp. Code 9240

(The creation of the Political Subdivisions Exempt Residential subclass code caused housing authority property to be reported under the miscellaneous internal codes 9148/9248.)

**OPTIONAL for 2006, MANDATORY for 2007**

### Changes to the 2006 Abstract of Assessment:

- Industrial Condominiums Imp. Code 3230

A condominium is a single real-estate unit in a multi-unit development in which a person has both separate ownership of a unit and a common ownership interest, along with the development's other owners, in the common areas. A condominium declaration and plat, which define the character, duration, rights, obligations, limitations of ownership, and physical location, are filed with the clerk and recorder.

Condominiums used as industrial enterprise units and not as residential dwelling units are classified under this subsection. This subclass includes, but is not limited to contracting, service, and manufacturing properties.

Report the following information:  
Property value (land and improvement)

- New oil and gas personal property subclass codes were created for the following:

Oil and Gas Condensate/Natural Gas Liquids	Pers. Code 7455
Pipeline Gathering Trunk/Transmission and Distribution Systems	Pers. Code 7460
Oil and Gas Rotary Drill Rigs	Pers. Code 7470



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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: Amendment C – No effect on local government tax and spend limits

DATE: August 8, 2006

DISTRIBUTION Assessors and interested staff

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**MEMORANDUM**

Some assessors have asked if the passage of Referendum C in 2005 has any effect on the local government revenue and spending limits found in TABOR and in statute. The answer is no. Referendum C applies only to the state budget; it does not pertain to Colorado's local government tax and spend limits.

The following summary of Referendum C was taken from the 2005 Blue Book.

**Referendum C is an amendment to the *Colorado Revised Statutes* that:**

- ◆ permits the state to spend the money it collects over its limit for the next five years on health care, public education, transportation projects, and local fire and police pensions;
- ◆ eliminates, for the next five years, refunds that taxpayers receive when the state collects more than it is allowed to spend, and reduces these refunds thereafter;
- ◆ uses the highest amount of money the state collects in any year during the next five years to calculate allowable state spending thereafter; and
- ◆ caps annual increases in the new state spending amount at inflation plus population growth, beginning in 2011.

If you have any questions, please contact Greg Schroeder at 303-866-2681 or [greg.schroeder@state.co.us](mailto:greg.schroeder@state.co.us).





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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: Administration 931 – Mapping Procedures

DATE: August 9, 2006

DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File

**CANCELLED**

## ***Mapping Procedures (Admin 931)***

### **One-day Workshop**

**Education Credit:** Pending approval for 7 hours continuing education

**Tested:** No

**Recommended Prerequisites:**

**Cost per student:** \$5.00 *(Please make checks payable to: Colorado Assessors Association)*

- ⇒ Terminology
- ⇒ Tax areas and taxing entities
- ⇒ Parcel identification system
- ⇒ Splits and combinations
- ⇒ Understanding legal descriptions: rectangular survey, platted subdivision, meets and bounds
- ⇒ Abbreviating legal descriptions
- ⇒ Mapping math, including units of measure conversions
- ⇒ Mapping methods and equipment
- ⇒ Drawing metes and bounds descriptions
- ⇒ Drawing curves

This is a new workshop intended for mapping or GIS technicians and staff members who frequently use assessment maps. The class can be taken in conjunction with GIS for Assessment, offered the following day, or it can be taken independently.

2006					
DATE	City	Building	Phone Number	Address	Instructor
<b>CANCELLED</b>	Colorado Spgs	City Office Building	719-520-6600	27 E Vermijo Avenue	Travis





COLORADO ASSESSORS' ASSOCIATION  
DPT EDUCATION REGISTRATION FORM  
1313 Sherman Street, Room 419  
Denver, Colorado 80203  
(303) 866-2371 Telephone  
(303) 866-4000 Fax

County Name

- ☐ Assessor's Staff
- ☐ Commissioner's Staff
- ☐ Treasurer's Staff
- ☐ Clerk & Recorder's Staff
- ☐ Other

*Please submit one registration form for each course title.*

<b>Course Title</b>	
<b>Location</b>	
<b>Course Date</b>	

<b>County Contact Person</b>		
<b>Work Phone Number</b> (Include Area Code & Extension)		<b>E-mail:</b>

<b>NAME</b>	<b>E-MAIL</b>	<b>SOCIAL SECURITY NUMBER</b> (First-time Students ONLY)	<b>COLORADO APPRAISAL LICENSE NUMBER</b>

For **appraisal** classes e-mail [rebecca.fisk@state.co.us](mailto:rebecca.fisk@state.co.us)

For **administrative** classes e-mail [evelyn.hernandez@state.co.us](mailto:evelyn.hernandez@state.co.us)



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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: Boulder County  
Position Opening

DATE: August 9, 2006

DISTRIBUTION: Review with staff. File in General Correspondence File.

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**MEMORANDUM**

The Boulder County Assessor's Office has a position opening for a Personal Property Appraiser. See attached announcement for more information.



**BOULDER COUNTY  
ADMINISTRATIVE SERVICES DEPARTMENT  
HUMAN RESOURCES DIVISION  
2025 14th St. Boulder, Co 80302 (303) 441-3508**

**POSITION OPENING ANNOUNCEMENT**

**August 8, 2006**

**Boulder County is a progressive employer offering a stable working environment, a comprehensive benefits package including health, dental and life insurance, PERA and Social Security retirement plan, wellness programs, flexible schedules, telecommuting, paid vacation and holidays, bus passes and more. Check us out at <http://www.co.boulder.co.us/>**

**Title:** Personal Property Appraiser

**Salary Range:** \$ 3,041- \$4,379/month

**Description of the Work:** The Boulder County Assessor's Office has an opening for Personal Property Appraiser to perform a variety of complex computational, technical and record-keeping duties associated with business personal property. The appraiser will be working within a team structure and will be expected to be able to work cooperatively with team members. Duties will include: processing personal property declarations; applying cost, market and income approaches to value in accordance with statutory guidelines; understanding all aspects of personal property assessments; explaining tax laws and assessment processes to taxpayers; performing related duties as required.

**Qualifications:** High school graduation or equivalent and two years of experience in accounting or auditing of business personal property or related fields; or any equivalent combination of education and experience. Knowledge of existing laws and regulations that apply to business personal property appraisal is desirable. Prefer experience with Microsoft Word, Excel, Access and data entry. Completion of IAAO I and IAAO II courses would be helpful. Must possess and maintain a valid Colorado Driver's License

**Application Information:** An application must be completed for each position. No resumes accepted in lieu of application. Apply to Boulder County Human Resources, P.O. Box 471, Boulder, CO 80306; or in person at the Human Resources Office in the Courthouse East Wing at 2025 14th Street, Boulder, by fax 303-441-3494 or apply on line. Call with questions to 303-441-3508. All new employees and rehires will be required to provide documentary proof of their eligibility for employment. Boulder County is a public employer; therefore all applications are public information.

**Deaf and hard of hearing assistance, call Relay Colorado 1-800-659-2656.**

**Application deadline for interested persons is August 16, 2006.**

**BOULDER COUNTY IS AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER**

**Job Line 303 - 441-4555      Extension 98034  
# 2006.08.1701.AE1              0806AE1.POA**